

**701—65.13(452A) Exemption certificates.** If special fuel is dispensed from metered highway or aircraft storage for other than highway or aircraft purposes, an exemption certificate must be completed by the seller and signed by the purchaser. The original copy is to be retained by the dealer or user and a copy is to be given to the purchaser. The exemption certificate shall include, but not be limited to, the following information: (1) the date, (2) the seller's name, (3) the seller's dealer (user) license number, (4) the invoice number covering the fuel sold (if sold by a dealer), (5) an indication of the use to which the fuel will be put, and (6) the name, address, and signature of the purchaser (user). The exemption certificate will be provided by the department or a dealer may provide the exemption certificate provided it contains all information required by the director.

These sales of special fuel from metered highway or aircraft storage shall be limited to the following uses:

1. Placed directly into a fuel supply tank which is connected to the heating or cooling unit installed on a highway "reefer" unit, provided the fuel supply tank is not connected nor has provisions for connection directly or indirectly to the power source of the highway motor vehicle.
2. Placed directly into the fuel supply tank of a nonhighway motor vehicle.
3. Special fuel placed into carry-out containers.
4. Sales to the federal government.

All other sales for other than highway or aircraft use, except as provided in rule 65.14(452A), must be from bulk storage, and not from metered highway or aircraft storage. (See rule 65.18(452A), sales tax.)

This rule is intended to implement Iowa Code section 452A.34.